



JPW

Atty. Dkt. No. 040302-0424

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicants: Hiromi SUGIMOTO *et al.*  
Title: GAS PERMEABLE SUBSTRATE AND SOLID OXIDE  
FUEL CELL USING THE SAME  
Appl. No.: 10/520,267  
International Filing Date: 12/16/2003  
371(c) Date: 01/06/2005  
Examiner: Cynthia K. Lee  
Art Unit: 1795  
Confirmation No.: 2802

**AMENDMENT AND REPLY UNDER 37 CFR 1.111**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated October 26, 2009, concerning the above-referenced patent application.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this document.

**Remarks/Arguments** begin on page 4 of this document.

Please amend the application as follows: